Assessment Year: 1990-91

IN THE HIGH COURT OF UTTARANCHAL AT NAINITAL

I.T.A. No. 223 of 2001
Old No. 71 of 1999

The Commissioner of Income Tax,
Meerut & another ……. Appellants

Versus

O.N.G.C.,
As representative of
Mr. Djavatkhanov Goilemi, Dehradun ……. Appellants

Mr. S.K. Posti, learned Advocate for Income Tax Department.

Hon'ble P.C. Verma, A.C.J.
Hon'ble Rajesh Tandon, J.

The matter is squarely covered by our decision dated 30th September 2003 in Income Tax Act Appeal No. 470 of 2001. The Commissioner of income Tax, Meerut & another V/s O.N.G.C. Dehradun.

The questions raised before us is as follows:

"Whether in the facts and circumstances of the case the learned Income Tax Appellate Tribunal was justified in directing to apply single stage grossing up of the Tax perquisites paid by ONGC on behalf of the assessee instead of multi stage grossing up, applied by the Assessing Officer under section 195-A of the Income Tax Act, 1961?"

For reasons recorded in the above judgment in Income Tax Appeal No. 470 of 2001 dated 30th September, 2003, we answer this questions in the affirmative i.e. in favour of the assessee and against the Department.

Appeal disposed of accordingly. No order as to costs.

(Rajesh Tandon, J.) **(P.C. Verma, C.J.)**

Dt. 04.05.2004.
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